

**Village of Shongaloo**  
**Shongaloo, Louisiana**  
**Compiled Financial Statements — Cash Basis**  
**As of and for the Year Ended December 31, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-18-01

Village of Shongaloo  
Shongaloo, Louisiana

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# COOK & MOREHART

*Certified Public Accountants*

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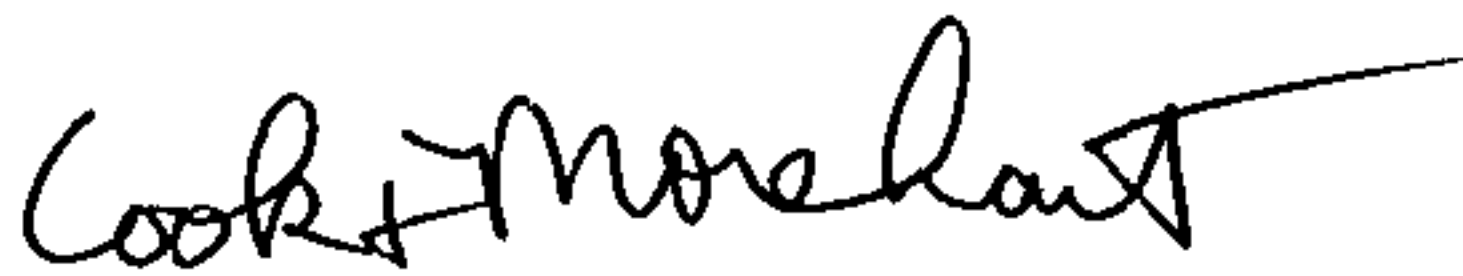
MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Myrtis N. Young, Mayor  
and the Board of Aldermen  
Village of Shongaloo, Louisiana

We have compiled the accompanying balance sheet - cash basis of the Village of Shongaloo, Louisiana as of December 31, 2000, and the related statement of revenues, expenditures, and changes in fund balance - cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Village's assets, liabilities, revenues, expenditures and fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.



March 27, 2001

Village of Shongaloo  
Combined Balance Sheets – All Fund Types and Account Groups -- Cash Basis  
December 31, 2000

|                                    | <u>Governmental<br/>Fund Type</u> | <u>Account Group<br/>General<br/>Fixed<br/>Assets</u> | <u>Total<br/>(Memorandum<br/>Only)</u> |
|------------------------------------|-----------------------------------|---|--|
| Assets                             | <u>General</u>                    |   |  |
| Cash                               | \$ 81,265                         | \$ -  | \$ 81,265                              |
| Land                               | -                                 | 2,300   | 2,300                                  |
| Buildings                          | -                                 | 71,683  | 71,683                                 |
| Furniture and equipment            | -                                 | 58,167  | 58,167                                 |
| Utility deposits                   | 85                                | -   | 85                                     |
| Total assets                       | <u>\$ 81,350</u>                  | <u>\$ 132,150</u>                                     | <u>\$ 213,500</u>                      |
|                                    |                                   |   |  |
| Fund Equity                        |                                   |   |  |
| Investment in general fixed assets | \$ -                              | \$ 132,150  | \$ 132,150                             |
| Fund balance unreserved            | 81,350                            | -   | 81,350                                 |
| Total fund equity                  | <u>\$ 81,350</u>                  | <u>\$ 132,150</u>                                     | <u>\$ 213,500</u>                      |

See Accountants' Compilation Report

Village of Shongaloo  
Statement of Revenues, Expenditures and Changes in Fund Balances — Cash Basis  
All Governmental Fund Types  
Year Ended December 31, 2000

|  | <u>General</u>   |
|--|------------------|
| Revenues:                                    |                  |
| Taxes, franchise                             | \$ 1,977         |
| Licenses and permits                         | 12,994           |
| Intergovernmental – tobacco taxes            | 653              |
| Intergovernmental – ball park grant          | 10,000           |
| Interest income                              | 2,699            |
| Rent income                                  | 550              |
| Other contributions                          | <u>737</u>       |
| Total revenues                               | <u>29,610</u>    |
| Expenditures:                                |                  |
| General government:                          |                  |
| Cleaning and maintenance                     | 1,042            |
| Clerical expense                             | 150              |
| Insurance and bonds                          | 3,121            |
| Telephone and utility                        | 3,720            |
| Office supplies                              | 422              |
| Professional fees                            | 410              |
| Ball park expenses                           | <u>515</u>       |
| Total general government                     | <u>9,380</u>     |
| Capital Outlay                               | <u>12,592</u>    |
| Total expenditures                           | <u>21,972</u>    |
| Excess of revenues over (under) expenditures | 7,638            |
| Fund balances at beginning of year           | 73,712           |
| Fund balances at end of year                 | <u>\$ 81,350</u> |

See Accountants' Compilation Report

Affidavit and Revenue Certification

VILLAGE OF SHONGALOO

ENTITY NAME

WEBSTER

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SHONGALOO (City), Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, DANIEL BRANTON  
(name), who, duly sworn, deposes and says that the financial  
statements herewith given present fairly the financial position of VILLAGE OF SHONGALOO  
(entity name) as of DECEMBER 31, 2000, and the results of  
operations for the year then ended, in accordance with the basis of accounting described within  
the accompanying financial statements.

(Complete if applicable)

In addition, DANIEL BRANTON, (name), who, duly sworn, deposes and  
says that VILLAGE OF SHONGALOO (entity name) received \$50,000 or less in  
revenues and other sources for the year ended DECEMBER 31, 2000, and accordingly, is  
not required to have an audit for the previously mentioned year.

Daniel M. Branton  
Signature

Sworn to and subscribed before me this 29<sup>th</sup> day of MARCH, 2001.

Georgia L. Branton  
NOTARY PUBLIC

Officer Name DANIEL M. "CHAMP" BRANTON

Title MAYOR

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